**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX APPEAL NO. 194 OF 2004 .**

The Commissioner of Income Tax-3 .. Appellant.

V/s.

M/s Bhoir Dredging Co. .. Respondent.

Shri A.S. Rao for the appellant.

Shri Y.P. Trivedi with Usha Dalal for the respondent.

**CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.**

**DATED : 3.10.2005.**

**P.C. :**
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. Heard learned Counsel appearing for the appellant.

. Learned Counsel appearing for the appellant/Revenue does not dispute that so far as question framed at para 5 (a) is concerned, the same is not a live issue so far as case of the respondent/assessee is concerned. He, thus, submits that by passage of time the question has become academic. So far as second question at para 5 (b) is concerned, he admits that the order for the earlier assesment year has been accepted by the Revenue.

. In this view of the matter, no substantial question of law is involved in the appeal. Appeal is, therefore, dismissed in limine with no order as to costs.

**(J.P. DEVADHAR,J.)** **(V.C. DAGA,J.)**